

DJAS & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Trustees,
Yuvraj Singh Foundation
151, 15th Floor, Toscano
TPS IV Off Turner Road,
M.G. Marg Bandra (West)
Mumbai - 400050

Independent Auditor's Statement to Certificate dated December 3rd, 2022 on the foreign contribution received for the year ending on the March 31, 2022

1. We have been requested by Yuvraj Singh Foundation ("the Trust"), having its registered office at the above mentioned address having **Trust Number-E-0025941(GBR)** in **Maharashtra**, to certify the transactions and balances of foreign transactions and balances of foreign contributions received by the Trust, maintenance of records relating to foreign contribution and utilization and necessary approval in accordance with Foreign Contribution (Regulation) Act, 2010 ("the Act") read with Foreign Contribution (Regulation) Rules 2011 ("the rules") for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi.

Management's Responsibility

2. The Management is responsible for ensuring that the Trust complies with the requirements of the Act and the Rules and provides all relevant information to Ministry of Home Affairs.

Auditor's Responsibility

3. The financial statements of the Trust for the financial year ended March 31, 2022, have been audited by us on which we issued an unmodified audit opinion vide our report dated December 3rd, 2022. Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.
4. We have examined the following documents furnished by the Trust:
 - a. Audited Financial Statements comprising Balance Sheet as at March 31, 2022, the Income and Expenditure Account and for the year then ended and a summary of significant accounting policies and other explanatory information;
 - b. Books and Records relating to Foreign Contributions received and utilized;



DJAS & ASSOCIATES

CHARTERED ACCOUNTANTS

CERTIFICATE

The Trustees

Yuvraj Singh Foundation

151, 15th Floor, Toscano

TPS IV Off Turner Road,

M.G. Marg Bandra (West)

Mumbai - 400050

1. We have examined the attached Balance Sheet as at 31st March 2022 and Receipts and Payments Account for the year ended on that date and a summary of significant accounting policies and other explanatory information annexed thereto of Yuvraj Singh Foundation (the 'Trust') having FCRA Registration No. 084020015 dated 15th January 2018 in so far as those pertain to its Foreign Contribution Regulation Account (FCRA) Accounts, prepared by the Trust, with the books and records of the Trust as produced to us for our examination. Preparation of financial statements in accordance with Foreign Contribution (Regulation) Act, 2010 (the 'Act') is the responsibility of the Trust. Our responsibility is to verify these financial statements in accordance with the said Act.
2. Our examination was carried out in accordance with the auditing standards generally accepted in India and the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI).
3. Based on our examination as mentioned in paragraph 2 above and as per the information and explanations given to us, we certify that:
 - a. The brought forward balance of foreign contributions with the Trust as at April 01, 2021 in FCRA Account No. 084020015 with Kotak Mahindra Bank was Rs. 376,995/-
 - b. Foreign contributions amounting Rs. 31,570,736/- was received during the period April 01, 2021 to March 31, 2022.
 - c. Interest accrued on foreign contribution amounting Rs. 54406/- was received by the trust during the financial year 2021-22.
 - d. The Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of Foreign Contribution (Regulation) Act, 2010 read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.



- e. The information contained in Balance Sheet and Statement of Receipts and Payment is correct to the best of our knowledge and belief.
- f. The Trust has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

This certificate has been issued at the request of the Trust to whom it is addressed solely in the context of its obligation to submit Form FC-4 for the year ended March 31, 2022 to the Ministry of Home Affairs of India and should not be used by any other person or for any other purpose, without obtaining our prior written consent.

To be read along with our statement of even date

For DJAS & Associates
Chartered Accountants
FRN No.:- 031135N



Jitender
Partner
M.No.:- 530086

Place:- Gurugram
Date:-03-12-2022

- c. Copy of Bank Statements of State Bank of India Account No. 30727758331("the Designated Account") for receiving foreign contribution & Kotak Mahindra Bank Account No. 9867500000.
 - d. Extracts of relevant ledger accounts and supporting vouchers;
 - e. Copy of permission obtained under Foreign Contribution (Regulation) Act, 2010; and
 - f. Written representation by the management.
5. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and other Assurance and Related Services Engagements issued by ICAI.

Restriction on Use

7. The certificate is issued solely in the context of the Trust's obligation to submit Form FC-4 for the year ended March 31, 2021 to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. This certificate should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without any prior consent in writing. DJAS and Associates shall not be liable to the Trust, Trustees, Ministry of Home Affairs or to any other concerned for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

For DJAS & Associates
Chartered Accountants
FRN No.: 031135N



Jitender
Partner
M.No.: 530086

Place:- Gurugram
Date:-03-12-2022
UDIN:- 22530086BFLSZB6081

YUVRAJ SINGH FOUNDATION
BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	NOTES	AMOUNT (INR)	AMOUNT (INR)	ASSETS	NOTES	AMOUNT (INR)	AMOUNT (INR)
		F.Y. 2021-22	F.Y. 2020-21			F.Y. 2021-22	F.Y. 2020-21
<u>CORPUS FUND</u>		50,001	50,001	<u>FIXED ASSETS</u>			
Opening Balance B/F		16,342,639	23,819,410	Property, Plant & Equipments	C	269,828	197,389
Add: Excess of Income over Expenditure		(13,004,517)	(7,476,771)				
<u>LOANS (LIABILITIES)</u>			86,000	<u>INVESTMENTS</u>			
Unsecured Loans		-		<u>CURRENT ASSETS & LOANS & ADVANCES</u>			
<u>CURRENT LIABILITIES</u>				Loans and Advances (Assets)	D	155,663	113,500
Provisions & Other Liabilities	A	1,913,473	1,596,816	Sundry Debtors		-	431,050
Sundry Creditors	B	240,517	450,632	TDS Receivable		4,000	121,715
FCRA - TDS Payable		7,688	-	Other Current Assets			88,690
				<u>CASH & BANK BALANCES</u>			
				Cash & Cash Equivalents	E	5,120,310	17,573,744
TOTAL		5,549,801	18,526,088	TOTAL		5,549,801	18,526,088

As per our even date report attached
DJAS & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM REG. NO. 031135N

JITENDER
 PARTNER
 M.No. 530086
 Place: Gurugram
 Date: 26-09-2022



FOR YUVRAJ SINGH FOUNDATION
 For Yuvraj Singh Foundation

Trustee
SHABNAM SINGH
 TRUSTEE

Place: Gurugram
 Date: 26-09-2022

YUVRAJ SINGH FOUNDATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

EXPENDITURE	AMOUNT (INR)		INCOME	AMOUNT (INR)	
	F.Y. 2021-22	F.Y. 2020-21		F.Y. 2021-22	F.Y. 2020-21
EXP- PROJECT MANAGEMENT, DONATION & GRANTS:			DONATION & GRANT RECEIVED:		
Cancer Awareness Program	-	544,360	Mission-1000 Beds Project	172,522,311	2,000,000
YWC Scholarship for Cancer Survivors	664,400	415,000	Covid Relief Initiative	3,251,600	
YWC Cancer Treatment Fund	9,332,579	4,264,923	YWC Cancer Treatment Fund	5,250,732	3,800,000
Covid Relief Initiative	4,208,800	16,997,531	Swasth Goa Swasth Mahila Project		12,204,989
Mission-1000 Beds Project	170,785,995		General Donation for Cancer Screening & Awareness	8,171,792	1,810,963
Swasth Goa Swasth Mahila Project	12,515,401		Total	189,196,435	19,815,952
Cancer Screening and Awareness Expenses	961,181		Indirect Incomes		
Total	198,468,356	22,221,814	Savings Bank Interest	558,958	331,824
			Other Income	50,611	32,626
			Interest on Income Tax Refund	7,090	2,830
			Sponsorship	200,000	
			Total	816,659	367,280
EXP- PROJECT MANAGEMENT, DONATION & GRANTS:			Grand Total Non FCRA	190,013,094	20,183,232
Mission-1000 Beds Projects	24,588,630.00		DONATION & GRANT RECEIVED - FCRA:		
Covid Relief Initiative	6,137,594		Mission-1000 Beds Projects	23,895,275	
YWC Cancer Treatment Fund		1,107,500	Covid Relief Initiative	6,052,134	
Administrative Expenses	56,527	1,083,583	General Donation for Cancer Screening & Awareness	1,623,327	1,518,822
Total	30,782,750	1,108,583	Savings Bank Interest	54,406	16,441
			Grand Total FCRA	31,625,142	1,535,263
ADMINISTRATIVE EXPENSES :			(Deficit) Excess expenditure over surplus	13,004,517	7,476,771
Audit Fees	110,000	110,000			
Bank Charges	3,151	271			
Computer Repair & Maintenance	3,293				
Cost of fund raised	-	161,143			
Depreciation	113,113	47,503			
Misc Balances Written Off	143,912				
Office Expenses	76,213	82,785			
Office Rent	658,132	36,000			
Postage & Courier	45,306				
Printing and Stationary	167,040	10,620			
Professional Charges	2,465,837	2,723,030			
Repair & Maintenance	10,325	17,146			
Round Off	67				
Salary	1,033,057	2,224,999			
Telephone and Internet Expenses	22,965	5,961			
Travelling and Conveyance Expenses	162,350	28,083			
Website Maintenance Charges	376,878	417,328			
Total Expenses	5,391,638	5,864,869			
TOTAL	234,642,754	29,195,266	TOTAL	234,642,754	29,195,266

As per our even date report attached

DJAS & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REG/STY/031135N

Guwgrain

Chartered Accountants

ATTENDER

PARTNER

M.No. 530086

Place: Guwgrain

Date: 26-09-2022

FOR YUVRAJ SINGH FOUNDATION

SHABNAM SINGH

TRUSTEE

Place: Guwgrain
Date: 26-09-2022

For Yuvraj Singh Foundation

Trustee

YUVRAJ SINGH FOUNDATION

Note "A" Provisions & Other Liabilities

PARTICULARS	AMOUNT (INR)
TDS Payable	137,503
Salary Payable	687,500
Cancer Awareness Program Payable	611,470
Professional Charges payable	257,000
Audit Fees Payable	220,000
TOTAL	1,913,473

Note "B" Sundry Creditors

PARTICULARS	AMOUNT (INR)
CSR India Management Services	60,000
Datagram Digital Solutions LLP	3,540
DJAS & Associates	21,060
Insugate Corporate Solutions	91,435
Manav Enterprises	12,438
Ticket Junction	18,240
UE Lifesciences (India) Pvt Ltd	15,498
Warstory Advertisement Agency	18,306
TOTAL	240,517



For Yuvraj Singh Foundation

Trustee

YUVRAJ SINGH FOUNDATION
SCHEDULE "C" OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022

PARTICULARS	Rate (%)	W.D.V. AS ON 01.04.2021	UP TO 30.09.2021	AFTER 01.10.2022	WRITTEN OFF	TOTAL AS ON 31.03.2022	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2022
Assets From Capital Grant								
Bowling Machine	15%	150,096	-	-	-	150,096	22,514	127,582
Books & periodicals	40%	3,950	-	11,377	-	15,327	6,131	9,196
Laptop	40%	18,096	78,000	79,980	-	176,076	70,430	105,646
Trademark	25%	16,931	-	-	-	16,931	4,233	12,698
Mobile	40%	8,316	-	16,195	-	24,511	9,804	14,707
GRAND TOTAL		197,389	78,000	107,552	-	382,941	113,113	269,828



For Yuvraj Singh Foundation

[Signature]
Trustee

YUVRAJ SINGH FOUNDATION

Note "D"

Loans & Advances (Assets)

PARTICULARS	AMOUNT (INR)
Garima Mahajan	9,563
Security Deposit	118,600
Smarthope Healthcare Visions Pvt Ltd	27,500
TDS Receivable A.Y. 2022-23	4,000
TOTAL	159,663

Note "E"

Detail Of Bank & Cash in Hand as on 31.03.2022

PARTICULARS	AMOUNT (INR)
Cash in hand	-
Bank	4,075,713
Kotak Mahindra Bank Limited-FCRA	41,215
State Bank Of India-FCRA	1,003,382
TOTAL	5,120,310



For Yuvraj Singh Foundation

[Signature]
Trustee